Fund Surplus Beginning	42700 Fund Surplus Beginning
INCREASE/(DECREASE) IN FUND	LIABILITES & EQUITY plus Funs Surplus Beginning less TOTAL ASSETS
TOTAL LIABILITES & EQUITY	Fund Surplus Beginning less INCREASE/(DECREASE) IN FUND BALANCE plus TOTAL LIABILITES
TOTAL ASSETS	
CURRENT ASSETS	
Total Cash	
Cash - WestAmerica Bank	10200 Cash - WestAmerica Bank
Cash - Wells Fargo, Mill Vlly	10400 Cash-Wells Fargo/Mill Valley
Cash - Wrkng Assets Money Fnd	11000 Cash/WorkingAssetsMoneyFund
Cash - CCS Postal Account	11200Cash-CCSt
Petty Cash	10600 Petty Cash
Total Accounts Receivable	
A/R - Total Newsstand	
A/R - Alternative Newsstand	12109 A/R - Distributor
A/R - Alt News Loss Reserve (CR)	12110 A/R Dist Loss Reserve (Cr)
A/R - Warner Newsstand	12150 A/R - Warner
A/R - Total List Rental	
A/R - List Rentl Pacific List	12409 A/R - Mailing List-Pac Lists
A/R - List Rental Misc	12408 A/R - Mailing List-Misc
A/R - The WELL	12600 A/R - The Well
A/R - Column	12700 A/R - Chronicle
A/R - Total Book XXX	
A/R - Royalties Book XXX	na
A/R - Productn Pmts Book XXX	na
A/R - Total Employee	
A/R - Employee Aetna TDA	12300 A/R - Employee-Aetna TDA
A/R - Employee Kaiser	12800 Employee Kaiser
A/R - Employee Misc	12900 A/R - Employee
A/R - Miscellaneous	12500 A/R - Miscellaneous
Total Inventory	
Inventory - WER	15409 Inventory - WER
Inventory - Books	New for 1992
Inventory - Ancillary Prods	New for 1992
Inventory - Resrv for Obsoles	15700 Reserve for Obsolescence (Q: Is this still needed?)
FIXED ASSETS	
Assets - Furniture & Equip	21001 Furniture & Equipment
Accumulated Depreciation (Cr)	22101 Accumulated Depreciation(Cr)
OTHER ASSETS	
Investments - Zomeworks	26000 Investments: Zomeworks
Investments - The WELL	26200 Investments: The WELL
Deposits	27000 Deposits
Prepaid Taxes	27100 Prepaid Taxes
Prepaid Expense	27200 Prepaid Expense
Suspense	29500 Suspense
Reserve for Losses	26100 Reserve for Losses
TOTAL LIABILITES	
CURRENT LIABILITES	
A/P - Trade	30200 A/P - Trade
A/P - WER Printer	New for 1992: Separate WER Printer Bill out from 30300 A/P Miscellaneous
A/P - The WELL	30600 A/P - The Well (Q: What is thei sued for - shld it still be active?)
A/P - Column	30700 A/P - Chronicle
A/P - Total Book XXX	
A/P - Royalties Book XXX	New for 1992
A/P - Productn Pmts Book XXX	New for 1992
A/P - Current Contracts	32000 Contracts Payable - Current
A/P - Current Notes	32100 Notes Payble - Current
A/P - SWT	33000 SWT Payable (Q: What is this?)
A/P - SDI	33100 SDI Payable
A/P - FWT	33200 FWT Payable
A/P - FICA	33300 FICA Payable
A/P - Kaiser	33400 Kaiser Health Payable (Q: is this still in use?)
A/P - Sales Tax	33500 Sales Tax Payable
A/P - Other Taxes	34500 Taxes Payable - Other
A/P - Current Sub Advances	35509 Su. Adv. - Current - WER (There was also an account no longer in use: 35500 Sub Advances - Current) Q: Should we split Sub Liability Short-Term vs Long Term? Q: Liability does NOT incl Billed Subs, yes?
A/P - Miscellaneous	30300 A/P - Miscellaneous (Begin 1992: Separate WER Printer A/P out to new acct "A/P - WER Printer")

LONG TERM LIABILITES	
A/P - Long Term Contracts	36100 Contract Payable - Long Term (No change to this figure for 1991 - What is it?)
A/P - Long Term Notes	36200 Notes Payable - Long Term
A/P - Long Term Sub Advances	36300 Sub Advances - Long Term (Q: Not now in use - shld it be?)
A/P - Long Term NWEC/Random H	36400 NWE/Random House L-TPayable (Q: can we write this off for 1991 & get rid of this acccount?)
NGE IN FUND BALANCE	
GRAND TOTAL INCOME	
TOTAL PRODUCT INCOME	
Subscriptions Earned Income	
Total Change in Sub Liability	New for 1992 -- 1991 figures taken from G/L Detail of "50200 Sales - Subscriptions" -- Non-DM vs DM breakdown projected & verified by MacSUB
Change in Sub Liab - non-DM	From MacSUB
Change in Sub Liab - DM	From MacSUB
Sales - Total All Subs	50200 less (Sub Refunds + Subs NSF + Change in Sub Liab + Total Sub Postage)
Sales - Total Renewal Subs	From MacSUB
Sales - Renewals, Gifts	From MacSUB
Sales - Renewals, Institution	From MacSUB
Sales - Renewals, Req Current	From MacSUB
Sales - Renewals, Advance	From MacSUB
Sales - Total New Subs	From MacSUB
Sales - New Subs, Gifts	From MacSUB
Sales - New Subs, Institution	From MacSUB
Sales - New Subs, DM	From MacSUB
Sales - New Subs, All Other	From MacSUB
Sales - Subs Pmt Adjustments	New for 1992 (for late pmts made by subscribers who short-payed on orig order) Q: This money does not appear in Sub Liability -- is that a problem?
Sales - Subs Sales Tax	New for 1992 Not currently needed
Sales - Subs Refunds	New for 1992 -- 1991 figures added up from G/L detail (G/L Acct & MacSUB figures to be reconciled monthly) Q: Can we use MacSUB to eliminate having to enter each refund into Champion?
Sales - Subs NSF	New for 1992 -- Incl bad credit cards & bad checks -- 1991 figures added up from G/L detail (G/L Acct & MacSUB figures to be reconciled monthly?)
Sales - Total Sub Postage	New for 1992 -- Currently incl in "50200 Sales - Subscriptions" (This figure is broken out by MacSUB & should be taken into acct in monthly reconciliation) Q: How should this be accounted for in Sub Liab?
Sales - Sub 2nd Cl Int'l Post	From MacSUB
Sales - Sub FC/AIR Postage	From MacSUB
Sales - Total Newsstand	
Sales - Alternative Newsstand	50800 Sales - Direct Distribution (Sales less Returns -- both shown in same account) Q: should these be two separate G/L accounts?
Sales - Warner Newsstand	51000 Sales - Warner (Currently this just shows what Warner pays us -- we let them do the accounting)
Sales - Total Back Issues	Need to set Back Issues up on MacSUB & reconcile with G/L every month
Sales - Back Issues	50400 Sales - Back Issues
Sales - Back Issues P&H	New for 1992 -- Shld be kept rack of when Back Issues are set up on MacSUB
Sales - Back Issues Sales Tax	New for 1992 -- Not currently neccesary
Sales - Back Issues Refunds	New for 1992
Sales - Back Issues NSF	New for 1992
Sales - Total Books	Need to reconcile Books on MacSUB with the G/L every month
Sales - Books	Combines all Book Sales G/L accounts (52015, 52016, 52017, 52018, 52019, 52020, 52021, 52040, 52042, 52044)
Sales - Books P&H	New for 1992
Sales - Books Sales Tax	New for 1992
Sales - Books Refunds	New for 1992
Sales - Books NSF	New for 1992
Sales - Total Ancillary Prods	Need to reconcile Ancillary Products on MacSUB with the G/L every month
Sales - Ancillary Products	51200 Postcard & T
Sales - Ancillary Prods P&H	New for 1992
Sales - Ancil Prods Sales Tax	New for 1992
Sales - Ancil Prods Refunds	New for 1992
Sales - Ancil Prods NSF	New for 1992
Sales - Unclassifieds	55400 Unclassifieds
Sales - Mailing List	50600 Sales - Mailing List
Total Individual Contribs	New for 1992 Separate out Supporter Donations from other donations -- also reconcile MacSUB & G/L monthly
Contribs - Supporting Subs	56000 Contributions
Contribs - Other Individuals	New for 1992
Column Income	55200 Chronicle Income
Post Hosties Income	51300 Post Hosties Q: No longer needed?
Sales - Reprint Rights	New for 1992
Royalties - WER Misc	53010 Miscellaneous Royalties & 55600 Misc Royalties
Royalties - Cybervideo	53046 Cybervideo royalties
Total Income - HNH	
Royalties - HNH	53042 Helping Nature Heal Royalty
Production Pmts - HNH	54042 Helping Nature Prod Money
Total Income - Book XXX	
Royalties - Book XXX	New for 1992 (f needed)
Production Pmts - Book XXX	New for 1992 (f needed)

TOTAL CORPORATE INCOME	
Interest Income	56200 Interest Income
Total Misc Income	
Sale of Assets	56400 Sale of Assets
Other Misc Income	58000 Miscellaneous Income
Contribs Corporate/In-Kind	New for 1992?
WELL Repay Expenses	Q: how handle this?
GRAND TOTAL EXPENSE	
TOTAL PRODUCT EXPENSE	
Sub Fulf Total Expense	
Sub Fulf Printing WER	Portion of 60700 Printing Magazine (1991 calculated as 44% of year's printing cost for WER)
Sub Fulf Direct Expense	Portion of 60200 Sub Fulfillment (CCS mailing charges & printing of envelopes, etc -- should NOT incl Postage, but does include US/Canada FC/AIR postage and $1,200 of misc costs which should really be in Fulf Dept Misc Expenses or Suppli
Sub Fulf Premium Expense	60201 Sub Premium Offers (not currently in use)
Sub Fulf Postage (2nd Cl US)	Portion of 60200 Sub Fulfillment (Int'l 2nd Cl charges are not separated out for 1991, so an est value ahs been deducted -- see next line)
Sub Fulf Post (2nd Cl Int'l)	New for 1992
Subs Fulf Postage (FC & AIR)	Portion of 60200 Sub Fulfillment (For 1991 this shows ISAL (bulk of Int'l AIR) only -- US & Canada FC/AIR are in Sub Fulf Direct Expense)
Newsstand Total Expense	
Alt Newsstand Total Expense	
Alt Newsstand Printing WER	Portion of 60700 Printing Magazine (1991 calculated as 21% of year's printing cost for WER)
Alt Newsstand Direct Expense	Portion of 60500 Direct Distributor (1991 Info incomplete: most shipping expense incl here [freight, UPS] shld be in "Alt Newsstand Shipping Expense")
Alt Newsstand Shipping Expense	Portion of 60500 Direct Distributor (1991 Info incomplete: doesn't incl #73 shipping expense, also most shipping expenses [freight, UPS] are in "Alt Newsstand Direct Expense")
Warner Newsst Total Expense	
Warner Newsstand Printing WER	Portion of 60700 Printing Magazine (1991 calculated as 34% of year's printing cost for WER)
Warner Newsst Direct Expense	Portion of 60600 Nat'l Newsstand (Warner) (1991 Info incomplete: some shipping expense incl here [freight, UPS] shld be in "Warner Newsstand Shipping Expense"[?])
Warner Newsst Shipping Expense	Portion of 60600 Nat'l Newsstand (Warner) (1991 Info incomplete: #73 shipping expense is overstated (includes some Alt Newsst Shipping Expense?) , also some shipping expense [freight] is in "Warner Newsstand Direct Expense"[?])
Mailing List Total Expense	
Mailing List Fulf Expense	60800 Mailing List Fulfill (Triplex processing charges)
Mailing List Commissions	New for 1992 (Q: Shld we set up account for tracking commissions -- would this mean adding amount of commissions to Mailing List Sales so the net would remain the same?)
WER Total Editorial Expense	
WER Editorial Payroll	
WER Editorial Pay	62001 Editorial Salaries + DB (& $471.75 for KO?) from 63001 Research Salaries + 1/2 of JE from 64001 Production Salaries
Pay: Editor/WER (??)	
Pay: Managing Ed/WER (JE)	Formerly in 64001 Production Salaries (Q: Shld this somehow be split btwn Edit & Prod?)
Pay: Asst Editor/WER (RN)	
Pay: Contrib Editor/WER (JB)	
Pay: Editorial Asst/WER (RB)	
Pay: Copy Editor/WER (JD)	
Pay: Access-Library/WER (DB)	Formerly in 63001 Research Salaries
Pay: Editorial Misc/WER (??)	
WER Editorial OPS	62002 Editorial OPS
OPS: Editor/WER (HLR)	
OPS: Guest Editor(s)/WER (??)	
OPS: Editorial Misc/WER (??)	
WER Total Contributors	
WER Writers	62100 Writers/Contributors
WER Illustrators/Photographers	New for 1992
WER Total Other Editorial Exp	
WER Misc Editorial Expense	62200 Misc Edit Expenses
WER Misc Access/Library Exp	63100 Research Expense
WER Editorial Equip Purchases	New for 1992
WER Editorial Training Exp	New for 1992
WER Total Production Expense	
WER Production Payroll	
WER Production Pay	64001 Production Salaries Less JE (to Editorial Salaries)
Pay: Art Director/WER (KO)	
Pay: Managing Editor/WER (JE)	Now shown in WER Editorial Pay
Pay: Typeset-Paste/WER (JD)	
Pay: Photog-Paste/WER (DR)	
Pay: Proofreader/WER (HR)	
Pay: Production Misc (??)	
WER Production OPS	64002 Production OPS
OPS: Production Misc (??)	
WER Pre-Press Expense	62400 Pre-Press
WER Total Other Productn Exp	
WER Outside Productn Services	64100 Outside Production Work (+ $1199.85 incorrectly entered into 64002 Production OPS)
WER Prod Typesetter Expense	New for 1992
WER Productn Supplies & Misc	64200 Production Supplies
WER Productn Equip Purchases	New for 1992
WER Productn Training Expense	New for 1992

Total Fulf Dept Expense	
Fulf Dept Payroll	
Fulf Dept Pay	60204 MacSub Fulfillment Salaries (shld incl Cust Svc Mgr, Data Entry, Mail Opening)
Pay: Customer Serv Mgr (LJ)	
Pay: Data Entry (JM & ??)	
Pay: Fulf Dept Misc (??)	
Fulf Dept OPS	
OPS: Fulf Dept Misc (??)	60202 MacSUB Fulfillment OPS
Fulf Dept Total Other Expense	
Fulf Dept Misc Expenses	60203 MacSUB Fulfillment (Incorrectly incl some Sub Fulf postage charges for 1991) (To be divided up for 1992 -- see three lines following)
Fulf Dept Supplies	New for 1992
Fulf Dept Equipment Purchases	New for 1992
Fulf Dept Training Expenses	New for 1992
Back Issue Total Expense	
Back Issue Printing WER	Portion of 60700 Printing Magazine (1991 calculated as 1% of year's printing cost for WER)
Back Issue Purchases	New for 1992
Back Issue Promo Exp	New for 1992
Back Issue Outside Fulf Exp	New for 1992
Back Issue Fulf Postage	New for 1992
Back Issue Inventory Change	New for 1992
Books Total Expense	
Books Purchases	Combines 66015, 66016, 66017, 66018, 66019, 66028, 66033, 66040,66042, 66044 (all Buy Book Accounts)
Books Promo Exp	66601 Book Promo: expenses (Q: shld this be combined with Circ/Promo Expenses?)
Books Outside Fulf Expense	Combines 66500, 66515, 66519, 66523, 66538, 66542, 66544 (all Book Fulf Accts) (1991 Incl postage as well as direct expenses)
Books Fulfillment Postage	New for 1992
Books Inventory Change	New for 1992
Ancillary Prod Total Expense	
Ancil Product Production Pay	
Pay: Ancil Product Prod (??)	New for 1992
Ancillary Prod Purchases	60900 Buy Misc Resale Products
Ancillary Product Promo Exp	New for 1992
Ancil Prod Outside Fulf Exp	New for 1992
Ancillary Prod Fulf Postage	New for 1992
Ancil Prod Inventory Change	New for 1992
Total Circ Promo Expense	
Circ/Promo Payroll	
Circ/Promo Pay	60101 Circulation Salaries & 66600 Book promo: salaries(this incl some Fulf expense for 1991 -- Circ/Promo Prod Expense has been moved to appropriate line below for 1991)
Pay: Circulation Dir (TW)	
Pay: Circ/Promo Misc (??)	
Circ/Promo OPS	60102 Circulation OPS
OPS: Circ/Promo Misc (??)	
Circ/Promo Prod Payroll	
Circ/Promo Production Pay	New for 1992
Pay: Circ/Promo Prod Misc (??)	
Circ/Promo Production OPS	New for 1992
OPS: Circ/Promo Prod Misc (??)	
WER Renewal Expenses	
WER Renewal Printing Expense	Portion of 60304 Renewals (For 1991 $5,412.53 for Gift campaign printing mistakenly to this acct -- deducted from here & added to Circ/Promo Gift Campaign Exp below)
WER Renewal Postage Expense	Portion of 60304 Renewals (For 1991 some postage is probably in lettershop expense)
WER Renewal Lettershop Exp	Portion of 60304 Renewals (For 1991 some postage is probably in lettershop expense)
WER Renewal Misc Expense	New for 1992
WER Billing Expenses	
WER Billing Printing Expense	Portion of 60307 Billing
WER Billing Postage Expense	Portion of 60307 Billing
WER Billing Lettershop Exp	Portion of 60307 Billing
WER Billing Misc Expense	New for 1992
Circ/Promo New Sub Expense	
Circ/Promo DM Expense	60305 Direct Mail
Circ/Promo Insert Expense	60306 Inserts
Circ/Promo Gift Campaign Exp	Portions of 60300 Circulation Promo & 60303 Misc Circ Promo (1991 also incl $5,412.53 mistakenly entered as Renewal Exp)
Circ/Promo Misc New Sub Exp	Portions of 60300 Circulation Promo & 60303 Misc Circ Promo
Circ/Promo BRE & PO Box Expense	Portion of 60304 Renewals
Credit Card Discount	60400 Credit Card Discount (This incl discount for WER, Books, Back Issues & Ancillary Products)
Circ/Promo Total Other Exp	
Circ/Promo Printing WER	New for 1992 (printing cost for 500 copies per issue?)
Circ/Promo Supplies & Misc	New for 1992
Circ/Promo Equip Purchases	New for 1992
Circ/Promo Training Exp	New for 1992
Individual Contribs Expense	New for 1992
Column Total Expense	
Column Payroll	
Column Pay	
Pay: Column Misc (??)	67000 Chronicle Expenses
Column OPS	

OPS: Column Misc (??)	No for 1992
Column Contributors	67010 Chronicle Contributors
Column Misc Expense	No for 1992
CyberVideo Expense	65646 Cybervideo Expense
HNH Total Expense	
HNH Total Payroll	Distributed from 65651 Restoration Book Salaries
HNH Pre-Project Payroll	
HNH Pre-Project Pay	
Pay: HNH Pre-Proj Misc (??)	1991 Taken from 70201 Pub/Admin Salaries)Incomplete: does not include KJ & RN
HNH Pre-Project OPS	
OPS: HNH Pre-Proj Misc (??)	
HNH Editorial Payroll	
HNH Editorial Pay	
Pay: HNH Edit Misc (??)	
HNH Editorial OPS	
OPS: HNH Edit Misc (??)	
HNH Production Payroll	
HNH Production Pay	
Pay: HNH Prod Misc (??)	
HNH Production OPS	
OPS: HNH Prod Misc (??)	
HNH Project Mgmt Payroll	
HNH Project Mgmt Pay	
Pay: HNH Proj Mgmt Misc (??)	
HNH Project Mgmt OPS	
OPS: HNH Proj Mgmt Misc (??)	
HNH Lit Agent Commission	Q: How handle this?
HNH Contributors	
HNH Writers	65654 Restoration Book: Contributors
HNH Illustr/Photographrs	New for 1992
HNH Misc Editorial Expense	
HNH Misc Production Expense	
HNH Misc Pre-Project Expense	
HNH Other Misc Expense	
Book XXX Total Expense	
Book XXX Total Payroll	
Book XXX Pre-Project Payroll	
Book XXX Pre-Project Pay	
Pay: Book XXX Pre-Proj Misc (??)	
Book XXX Pre-Project OPS	
OPS: Book XXX Pre-Proj Misc (??)	
Book XXX Editorial Payroll	
Book XXX Editorial Pay	
Pay: Book XXX Edit Misc (??)	
Book XXX Editorial OPS	
OPS: Book XXX Edit Misc (??)	
Book XXX Production Payroll	
Book XXX Production Pay	
Pay: Book XXX Prod Misc (??)	
Book XXX Production OPS	
OPS: Book XXX Prod Misc (??)	
Book XXX Project Mgmt Payroll	
Book XXX Project Mgmt Pay	
Pay: Book XXX Proj Mgmt Misc (??)	
Book XXX Project Mgmt OPS	
OPS: Book XXX Proj Mgmt Misc (??)	
Book XXX Lit Agent Commission	Q: How handle this?
Book XXX Contributors	
Book XXX Writers	
Book XXX Illustr/Photographrs	
Book XXX Misc Editorial Expense	
Book XXX Misc Production Expense	
Book XXX Misc Pre-Project Expense	
Book XXX Other Misc Expense	
TOTAL CORPORATE EXPENSES	
Corporate/Office Payroll	
Corporate/Office Pay	
Pay: Executive Director (KT)	70300 Executive Director
Pay: Business Manager (KJ)	Bulk of 70201 Pub/Admin Salaries (Some assigned to HNH Pre-Project Pay and Pre-Project Pay

Pay: Office Manager (NB)	Distributed from 70101 Office Salaries (Q: What functions does this cover?)
Pay: Accountant (CG)	Distributed from 70101 Office Salaries
Pay: Bookkeeper (??)	New for 1992?
Pay: Corporate/Office Misc (??)	New for 1992 (this is for fill-in help, such as replacement for Office Mgr during vacations)
Corporate/Office OPS	
OPS: Corporate/Office Misc (??)	70102 Office OPS
Corporate Production Payroll	
Corporate Production Pay	
Pay: Corporate Prod Misc (??)	New for 1992
Corporate Production OPS	
OPS: Corporate Prod Misc (??)	New for 1992
Pre-Project Total Expense	
Pre-Project Payroll	
Pre-Project Pay	1991 70203 Pub/Admin Pre-Project
Pay: Pre-Project Misc (??)	
Pre-Project OPS	New for 1992 (1991: $120 adj from 70201 Pub/Admin Salaries -- Jeane Carstensen)
OPS: Pre-Project Misc (??)	
Pre-Project Misc Expense	New for 1992
Fundraising Total Expense	
Fundraising Payroll	
Fundraising Pay	New for 1992
Pay: Fundraising Misc (??)	
Fundraising OPS	New for 1992
OPS: Fundraising Misc (??)	
Fundraising Expenses	New for 1992
Depreciation	72700 depreciation
Rent	
Building Rent	73404 Building Rent (plus 3703.75 mistakenly entered into "73400 Rent + Bldg Maint")
Container Rent	73403 Container Rent
S. Brand Rent	Q: How handle this?
Maintenance & Utilities	
Building Maintenance	73405 Maintenance
Utilities	73600 Utilites
Telephone	73000 Telephone (1991 also includde 73300 Fax fees)
Office Postage	73200 Postage (1991 incl some [in-house] Back Issue, Book & Product postage)
Workers Comp & Payroll Taxes	
Workers Comp	71003 Insurance - Workers Comp
Payroll Taxes	71600 Taxes - Payroll
Insurance & Taxes	
Property & Liability Insurance	71004 Insurance - Other
Taxes (Other Than Payroll)	71400 Taxes - Other
Employee Benefits Expense	
Vacation/Holiday Pay	71100 Paid Vacation Expense
Medical Benefits Expense	71200 Kaiser Health Plan
Other Benefits Expense	New for 1992
Employee Bonuses	71700 Salary Bonus (Q: should this be distributed to various depts?)
Corporate Supplies & Equip	
Office Supplies	72000 Office/Computer Supplies (this is a jumble for 1991 -- incl Fulf exp, Compugraphic exp, some misallocations) Q: what to do about this for 1991?
Equip Rental, Maint & Supplies	72200 Equip Rent/Maint/Spls (1991 incl Compugraphic contract exp, some errors) Q: is this where WELL transactions shld be placed (it's where some of them are now [rest in 78000 Misc Expenses]?)
Corporate Equipment Purchases	New for 1992
Corporate Admin Expense	
Legal & Professional Expense	75000 Legal/Profsl/Copyright
Interest & Penalties	75400 Interest + Penalties (Q: Shld this be where interest on the Compugraphic shows up? Is that an interest expense or shld it be charged to a Production Acct?)
Bank Service Fees	75600 Bank Service Fees
Other Corporate Expense	
Office Renovation Expense	New for 1992
Board of Directors Expenses	New for 1992
Corporate Training Expenses	New for 1992
Corporate Meals & Entertain	77000 Meals & Entertainment
Misc Corporate Expense	76000 Misc Pub/Admin Expenses & 78000 Misc Expenses (1991 incl some exp which shld be in "Pre-Project Expenses," "Fundraising," "Individual Donation Exp" and others) Q: See 72200 Equip Rent/Maint/Sppls re WELL transactions?